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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

**Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts**

FINANCE DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 1st January, 2022.

Notification No. 38/2021-State Tax

GUJARAT GOODS AND SERVICES TAX ACT, 2017

No.(GHN-3)GSTR-2022/S.164 (77)TH:- In pursuance of sub-rule (2) of rule 1 of the Gujarat Goods and Services Tax (Eighth Amendment) Rules, 2021, Government Notification, Finance Department No. (GHN-68)GSTR-2021/S.164 (74)-TH dated the 30th September, 2021, being Notification No. 35/2021-State Tax, the Government of Gujarat, hereby notifies the 1st day of January, 2022, as the date from which the provisions of sub-rule (2), sub-rule (3), clause (i) of sub-rule (6) and sub-rule (7) of rule 2 of the said rules, shall come into force.

By order and in the name of the Governor of Gujarat.

DILIP THAKER,

Deputy Secretary to Government.

